

REGISTERED COMPANY NUMBER: 5741983 (ENGLAND & WALES)
REGISTERED CHARITY NUMBER: 1114119

**REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENT
FOR THE YEAR ENDED
31ST MARCH 2026
FOR
ROWLEYS CENTRE FOR THE COMMUNITY LTD**



ROWLEYS CENTRE FOR THE COMMUNITY LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees: Kenneth Ball (resigned 11th May 2026)
Rosemary Burbridge (resigned 19th October 2025)
Annelise ten Brink-Ebersohn (resigned 11th June 2025)
Tanya Colgate (resigned 8th June 2026)
Patricia Ellis
Carol Franklin Adams
Maura Syed
Anne Warzee
Paul Withers
John Wood (resigned 19th October 2025)

Registered Company Number: 5741983 (England and Wales)

Registered Charity Number: 1114119

Registered Office: Rowleys Centre for the Community Ltd
Victoria Road,
Cranleigh,
GU6 8NT

Independent Examiner Oakwood Business Consultants
Unit 3, The Dairy,
Tilehouse Farm Offices,
E Shalford Lane,
Shalford, GU4 8AE

Bankers: Lloyds Bank,
PO Box 1000,
Andover BX1 1LT

The Redwood Bank,
The Nexus Building,
Broadway,
Letchworth Garden City,
Herts SG6 3TA

OBJECTIVES AND ACTIVITIES

Public Benefit

The Trustees believe that Rowleys Centre for the Community provides a dedicated space for a range of activities and service which is beneficial to the Cranleigh community, enhancing their health and wellbeing. Many of the users over the past year have been aged over 50 but the Centre aims to ensure that it becomes an inter-generational space for all within the community. The Centre also provides opportunities for younger people with learning disabilities and volunteering opportunities. The Trustees believe that the Centre offers a friendly, welcoming meeting place for the community. The Business Plan seeks to ensure that the Centre is perceived as a community hub within the Cranleigh area and no longer uniquely a day centre for the elderly. The Trustees confirm that they have complied with the Charities Act 2011 and have given due regard to the Charity Commission's general guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

In the year 2025 – 2026 the regular activities were continued, including Bingo, Art and Craft classes and the very popular twice weekly keep fit class. The Dementia Café, Memory Singing Group and Young Carers Club continue to flourish and grow, and the trustees are grateful to Waverley Borough Council for their generous financial support in funding some of the above activities. Other regular services Chiropody, Hairdressing and NHS eye clinic were again all well supported by our users. Rowleys staff and volunteers are dedicated hardworking individuals who make the centre a very welcoming space to relax and socialise. The trustees and users would like to acknowledge their hard work and dedication over the past year, for which we are extremely grateful. In September 2026 a celebration of 40 years of service to the Community was celebrated when we were joined by the local Member of Parliament, the Right Honourable Sir Jeremy Hunt, the Patron of Rowleys.

Financial Review for Year Ending 31 March 2026

Overall income:	£233,444
Overall expenditure:	£212,877
Overall total (income over expenditure):	£20,567

The trustees acknowledge that the results for the year are pleasing, however the trustees are mindful that Rowleys benefited from some very generous donations from friends and benefactors during the year. If we were to exclude the one-off donations from the result, then Rowleys would have made a small loss for the year. The trustees are focused on increasing income via grant applications and fundraising events whilst aiming to control our overhead base and reduce costs wherever we can.

Reserves Policy

In accordance with the recommendation of the Charities Commission and the agreed reserves policy the Trustees believe that it would be financially prudent to reserve a minimum of three months running costs so that should funding be unavailable for any reason the Charity could continue to operate for a period whilst seeking alternative funding and without curtailment of its services.

The Trustees are mindful that the reserves held by the organisation are below our target, however our reserves have improved this year. The trustees will continue to focus on rebuilding reserves.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to monitor and minimise any risk identified. The trustees prepare an annual budget which helps to identify major risks that the charity is likely to face in the coming period

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee. It is governed by its Memorandum and Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

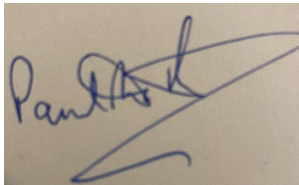
Organisational Structure

The charity is governed by its Board of Trustees who are also Directors of the company. The Directors and Trustees undertake the management function with meetings being held monthly with the centre's Supervisor to whom day to day management is delegated. The articles of association direct that the number of trustees shall never be less than three and up to eleven persons may be elected by the Members at an Annual General Meeting. Trustees may serve for three years from the date of their election and are eligible for re-election save that the Chairman may only serve for a maximum of six consecutive years.

Induction and Training of Trustees

New Trustees receive induction training. Trustees regularly receive information relating to the safeguarding needs of the elderly, vulnerable and young.

Approved by order of the Board of Trustees on 6th October 2026 and signed on its behalf by :

A handwritten signature in blue ink, appearing to read 'Paul Withers', with a large, sweeping flourish underneath.

Paul Withers

Chairman, Board of Trustees, Rowleys Centre for the Community

Charity number: 1114119

Rowleys Centre for the Community Ltd
Accounts for the year ended 31st March 2026

Rowleys Centre for the Community Ltd

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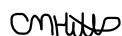
Rowleys Centre for the Community Ltd

ACCOUNTANT'S REPORT

For the year ended 31st March 2026

In accordance with the Engagement letter, and in order to assist you to fulfil your duties under FRS102 SORP, we have independently examined the Accounting records to 31st March 2026.

The Accounts are presented in the following pages. Our work has been undertaken , which included the examination and compilation the Financial Statements for approval by the Trustees. It is to be noted the Company is exempt from a statutory audit for the year.



.....
On behalf of
Oakwood Business Consultants

22/09/2026
.....
Date

The Dairy
Tilehouse Farm Offices
East Shalford Lane
Guildford
GU4 8AE

Rowleys Centre for the Community Ltd

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2026

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year funds £
Income	3	F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	3.1	53,727	-	-	53,727	26,426
Charitable activities	3.2	132,952	30,557	-	163,509	180,352
Other trading activities	3.3	15,475	-	-	15,475	9,331
Investments	3.4	733	-	-	733	1,168
Separate material item of income		-	-	-	-	-
Other		-	-	-	-	-
Total		202,887	30,557	-	233,444	217,277
Expenditure	4					
Expenditure on:						
Raising funds	4.1	1,887	-	-	1,887	1,303
Charitable activities	4.2	181,619	29,371	-	210,990	238,731
Separate material expense item		-	-	-	-	-
Other		-	-	-	-	-
Total		183,506	29,371	-	212,877	240,034
Net income/(expenditure) before tax for the reporting period						
		19,381	1,186	-	20,567	- 22,757
Tax payable		-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
		19,381	1,186	-	20,567	- 22,757
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure) Extraordinary items		19,381	1,186	-	20,567	- 22,757
		-	-	-	-	-
Transfers between funds		-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Other gains/(losses)						-
Net movement in funds		19,381	1,186	-	20,567	- 22,757
Reconciliation of funds:						
Total funds brought forward		80,606	4,145	-	84,751	107,508
Total funds carried forward		99,987	5,331	-	105,318	84,751

Rowleys Centre for the Community Ltd

BALANCE SHEET

For the year ended 31st March 2026

	Notes		
Fixed Assets	5	2026	2025
Office Equipment		2,961	681
Rowley's Centre Equipment		24,224	26,915
Intangibles		1,650	1,925
Total		28,835	29,521
Current Assets		2026	2025
Cash at bank and in hand		100,356	61,163
Stock		1,132	1,598
Debtors		2,624	1,385
Payments in Advance		20,641	216
Total		124,753	64,362
Less Current Liabilities		2026	2025
Prepayments		-	3,803
Creditors		21,243	2,782
Accrual		22,027	2,547
Deferred Grant Funds - Restricted		5,000	-
Total		48,270	9,132
Net Current Assets		105,318	84,751
		2026	2025
Represented by			
Accumulated Funds		84,751	107,508
Surplus (Deficit) for the year		20,567	- 22,757
		105,318	84,751
Fund allocation:			
Restricted Funds		5,331	4,145
Unrestricted Funds		99,987	80,606

Approved and authorised by the Trustees and signed on their behalf by the Chair

.....
Paul Withers - Chair

.....
Date

Rowley's Centre for the Community Ltd

INCOME AND EXPENDITURE ACCOUNT

For the Year Ending 31st March 2026

Income	2026	Unrestricted	Restricted	2025
Donations	52,387	52,387	-	21,194
Grant Income	26,085	4,870	21,215	26,087
Other Income	550	550	-	500
Fund Raising	15,475	15,475	-	9,331
Food	73,333	73,333	-	73,886
Membership	1,340	1,340	-	5,232
Trips & Activities	38,387	29,045	9,342	54,608
Room Rental	25,154	25,154	-	25,271
Interest	733	733	-	1,168
Total	233,444	202,887	30,557	217,277
Expenditure	2026	Unrestricted	Restricted	2025
Salaries, Recruitment & Payroll Costs	95,308	87,749	7,559	85,297
Training & Subscription	96	96	-	481
Food Expenses (Inhouse)	30,201	30,201	-	29,520
Activities, Trips & Entertainment	19,698	19,698	-	51,111
Fund Raising Expenses	1,887	1,887	-	1,303
Telephone	762	762	-	472
Premises Rent & Utilities	25,898	19,537	6,361	28,376
Premises Repairs & Replacements	9,527	9,527	-	15,146
Postage & Stationery	2,175	2,175	-	1,643
Advertising	28	28	-	27
Insurances	1,577	1,577	-	1,539
Premises Renewals	1,960	1,960	-	1,799
Accountancy & Bookkeeping Fees	1,799	1,799	-	3,096
IT Software and Consumables	1,030	1,030	-	2,080
Bank Charges & Card Fees	2,426	2,426	-	1,984
Legal & Professional Fees	20	20	-	-
Young Carers expenditure	4,737	-	4,737	1,811
Rosemary & Sage Café expenditure	6,315	-	6,315	6,594
Melody Memories expenditure	1,362	-	1,362	1,011
Arts & Crafts expenditure	3,037	-	3,037	3,373
Hardship Fund	-	-	-	30
Depreciation	2,759	2,759	-	3,066
Amortisation	275	275	-	275
Total	212,877	183,506	29,371	240,034
Funds brought forward	84,751	80,606	4,145	107,508
Surplus	20,567	19,381	1,186	-
Funds carried forward	105,318	99,987	5,331	84,751

Rowleys Centre for the Community Ltd

NOTES TO THE ACCOUNTS

For the year ended 31st March 2026

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:
the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

and with the Charities Act 2011.

1.2 Going Concern

The accounts have been prepared on a going concern basis.

1.3 Change of accounting policy or to accounting estimates

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.4 Material prior year errors

There are no material prior year errors or concerns to report.

Rowleys Centre for the Community Ltd

NOTES TO THE ACCOUNTS

For the year ended 31st March 2026

2 Accounting policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants

The charity has received government grants in the reporting period

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Rowleys Centre for the Community Ltd

NOTES TO THE ACCOUNTS

For the year ended 31st March 2026

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Rowleys Centre for the Community Ltd

NOTES TO THE ACCOUNTS

For the year ended 31st March 2026

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year. They are valued at cost.

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights.

Rowleys Centre for the Community Ltd

NOTES TO THE ACCOUNTS

For the year ended 31st March 2026

Intangible fixed assets

They are valued at cost.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3 Income Analysis by Fund

3.1 Donations and Legacies

	2026	Unrestricted	Restricted	2025
Donations	52,387	52,387	-	21,194
Membership	1,340	1,340	-	5,232

3.2 Charitable Activities

	2026	Unrestricted	Restricted	2025
Grant Income	26,085	4,870	21,215	26,087
Other Income	550	550	-	500
Food	73,333	73,333	-	73,886
Trips & Activities	38,387	29,045	9,342	54,608
Room Rental	25,154	25,154	-	25,271

3.3 Other Trading Activities

	2026	Unrestricted	Restricted	2025
Fund Raising	15,475	15,475	-	9,331

3.4 Investments

	2026	Unrestricted	Restricted	2025
Interest	733	733	-	1,168

Rowleys Centre for the Community Ltd

NOTES TO THE ACCOUNTS

For the year ended 31st March 2026

4 Expenditure Analysis by Fund

4.1 Raising Funds	2026	Unrestricted	Restricted	2025
Fund Raising Expenses	1887	1887	-	1,303

4.2 Charitable Activities

	2026	Unrestricted	Restricted	2025
Salaries, Recruitment & Payroll Costs	95,308	87,749	7,559	85,297
Training & Subscription	96	96	-	481
Food Expenses (Inhouse)	30,201	30,201	-	29,520
Activities, Trips & Entertainment	19,698	19,698	-	51,111
Telephone	762	762	-	472
Premises Rent & Utilities	25,898	19,537	6,361	28,376
Premises Repairs & Replacements	9,527	9,527	-	15,146
Postage & Stationery	2,175	2,175	-	1,643
Advertising	28	28	-	27
Premises Renewals	1,960	1,960	-	1,799
IT Software and Consumables	1,030	1,030	-	2,080
Insurances	1,577	1,577	-	1,539
Accountancy & Bookkeeping Fees	1,799	1,799	-	3,096
Hardship Fund	-	-	-	30
Bank Charges & Card Fees	2,426	2,426	-	1,984
Legal & Professional Fees	20	20	-	-
Young Carers expenditure	4,737	-	4,737	1,811
Rosemary & Sage Café expenditure	6,315	-	6,315	6,594
Melody Memories expenditure	1,362	-	1,362	1,011
Arts & Crafts expenditure	3037	-	3037	3,373
Depreciation	2,759	2,759	-	3,066
Amortisation	275	275	-	275

Rowleys Centre for the Community Ltd

Statement of Cash Flows

For the year ended 31st March 2026

5 Fixed Assets

	Office Equipment	Centre Equipment	Intangibles
Cost 01.04.2025	681	26915	1925
Additions	2,348	-	-
Total	3,029	26,915	1,925
Depreciation charge	68	2,691	-
Amortisation charge	-	-	275
At 31.03.2026	2,961	24,224	1,650

Depreciation has been calculated on a reducing balance basis for Office equipment and Centre equipment at a rate of 10%. Amortisation on intangible assets has been calculated on a straight line basis at a rate of 10%.

6 Paid employees

6.1 Staff costs

	This year £	Last year £
Salaries and wages	93,697	82,142
Social security costs	-	-
Pension costs (defined contribution scheme)	1,611	3,155
Other employee benefits	-	-
Total staff costs	95,308	85,297

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Rowleys Centre for the Community Ltd

On accounts for the year
ended

31st March 2026

Charity no
(if any)

1114119

Set out on pages

1-2

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2026**.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination and can confirm that no matters have come to my attention in connection with the examination which gives me cause to believe that:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

22nd September 2026

Name:

Camilla Hills

Relevant professional
qualification(s) or body
(if any):

Address:

Unit 3, The Dairy, Tilehouse Farm Offices, East Shalford Lane, Guildford,
GU4 8AE

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None to disclose.